



State of Washington
Department of Revenue
Special Programs Division
PO Box 47488
Olympia, WA 98504-47488

**WASHINGTON ESTATE
AND TRANSFER TAX RETURN**
(FOR DEATHS OCCURRING BEFORE JANUARY 1, 2002)

Decedent's Name (Last, First, Middle)		Date of Death	
Residence (Domicile) at Death			
Name and Location of Court Where Will Was Probated or Estate Administered		Cause Number	
Name, Address, and Phone Number of Person Required to File		GENERAL INSTRUCTIONS Filing: The Washington Estate and Transfer Tax Return is required to be filed at the time the Federal Estate Tax Return (IRS Form 706 or 706-A) is filed. An approved copy of the IRS Application for Extension of Time to File (IRS Form 4768) extends the filing date for the Washington Estate Tax Return. Penalties for late filing will apply in accordance with RCW 83.100.070(2). For deaths on 10/1/99 and after no penalty is assessed on volunteered payments per RCW 83.100.070 (Chapter 105, Laws of 2000). Payment: Payment of the Washington Estate and Transfer Tax is due nine months from date of death. If payment is not received, interest accrues at the rate established by RCW 83.100.070(1) on the unpaid tax. An extension of time for payment does not grant relief from the accrual of interest. Mail To: Make check or money order payable to the Washington State Treasurer. Mail payment, this return, and a copy of the Federal Estate Tax Return (IRS Form 706) to: Department of Revenue Estate Tax Section PO Box 47488 Olympia WA 98504-47488 For estate tax assistance, call (360) 753-5547/(360) 753-7518. PLEASE COMPLETE PAGE TWO IF ASSETS ARE LOCATED IN MORE THAN ONE STATE	
Telephone No.			
Name, Address, and Phone Number of Preparer (If Applicable)			
Telephone No.			
Type of Return Please Check Appropriate Box(es) Washington Resident Return Nonresident Return Amended Return Federal Extension Granted			
Please provide a copy of the Federal Estate Tax Return, Form 706 or 706-A, as required under RCW 83.100.050.			

Summary of Tax Due	
1. Washington Estate and Transfer Tax (total of Block I or II and Block III, page two)	_____
2. Tax previously paid (explain in attached statement)	_____
3. Tax due with return or amount to be refunded (subtract Line 2 from Line 1)	_____
4. Interest	_____
5. Total tax, and interest due (total of Lines 3 and 4)	_____

Under penalty of law, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and complete.

Signature of Person Required to File
REV 85 0037e-1 (fill-in) (12-05-02)

Date

I. ESTATE TAX IF DECEDENT WAS A RESIDENT OF WASHINGTON**NOTE: (If all assets are located within this state you don't need to complete this section).**

1. Gross value of property subject to Federal Estate Tax (page 1, line 1 of IRS Form 706) _____
2. Gross value of property subject to Death Taxes of other states _____
3. Total allowable State Death Tax Credit (from Federal Form 706 or 706-A) _____
4. State Death Credit allocable to other states (Line 2 divided by Line 1 x Line 3) _____
5. Amount of Death Taxes paid to other states _____
6. Allowable State Death Tax Credit paid to other states (lesser of Line 4 or 5) _____
7. Washington Estate Tax (subtract Line 6 from Line 3) _____

Indicate by schedule and item number those assets listed on the Federal Return which are not subject to Washington Estate and Transfer Tax (real and tangible personal property located out of state).

Schedule	Item Numbers	Schedule	Item Numbers

II. ESTATE TAX IF DECEDENT WAS A NONRESIDENT OF WASHINGTON

1. Gross value of property subject to Federal Estate Tax (page 1, line 1 of IRS Form 706) _____
2. Gross value of property in Washington subject to Death Taxes _____
3. Total allowable State Death Tax Credit (from Federal Form 706 or 706-A) _____
4. State Death Credit allocable to Washington (Line 2 divided by Line 1 x Line 3) _____

Indicate by schedule and item number those assets listed on the Federal Return which are subject to Washington Estate and Transfer Tax (real and tangible personal property located in Washington).

Schedule	Item Numbers	Schedule	Item Numbers

III. GENERATION-SKIPPING TRANSFER (GST) TAX – RESIDENTS AND NONRESIDENTS

1. Gross value of distributions & terminations subject to Fed. GST Tax (706-GS(D) & (T)) _____
2. Gross value of distributions & terminations subject to GST of other states _____
3. Total allowable State GST Tax Credit (from Federal Forms 706-GS(D) & (T)) _____
4. State GST Tax Credit allocable to other states (Line 2 divided by Line 1 x Line 3) _____
5. Amount of GST Taxes paid to other states _____
6. Allowable State GST Tax Credit paid to other states (lesser of Line 4 or 5) _____
7. Washington State GST Tax (subtract Line 6 from Line 3) _____